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*THE HON. SRI R. VENKATARAMAN: Mr. Deputy Chairman, I am grateful to Sri K. Balasubramanya Ayyar for the very useful suggestion he has made. The department will take note of it and try to put in the margin the various amendments to the original Act that have been carried out, subsequent to the passing of that Act.

I may also feel a sense of relief that an expert like Sri K. Balasubramanya Ayyar has gone through all these various Acts in great detail and has stated that they have been properly amended. As you know, it is not possible for the Law Minister, even if he is himself a lawyer, to have the time to go through all the various provisions of the Acts which are sought to be integrated, and assistance like the one that Sri K. Balasubramanya Ayyar offers in matters of this kind is of immense value to the Government and also to the State. I thank him once again for the contribution he has made.

DEPUTY CHAIRMAN: The question is— 3-40 p.m.

'That the Madras (Added Territories) Extension of Laws Bill, 1962 (L.A. Bill No. 16 of 1962), as passed by the Assembly, be taken into consideration'.

The motion was put and carried and the Bill was taken into consideration.

Clauses 2 to 13 were put and carried.

Schedules I to III were put and carried.

Clause 1 and the Preamble were put and carried.

THE HON. SRI R. VENKATARAMAN: Mr. Deputy Chairman, Sir, I move—

'That the Madras (Added Territories) Extension of Laws Bill, 1962 (L.A. Bill No. 16 of 1962), as passed by the Assembly, be passed'.

DEPUTY CHAIRMAN: The question is—

'That the Madras (Added Territories) Extension of Laws Bill, 1962 (L.A. Bill No. 16 of 1962), as passed by the Assembly, be passed'.

The motion was put and carried and the Bill was passed.

(2) THE MADRAS AGRICULTURAL INCOME-TAX (SECOND AMENDMENT) BILL, 1962 (L.A. BILL NO. 24 OF 1962).

*THE HON. SRI R. VENKATARAMAN: Mr. Deputy Chairman, Sir, I move—[a]

'That the Madras Agricultural Income-tax (Second Amendment) Bill, 1962 (L.A. Bill No. 24 of 1962), as passed by the Assembly, be taken into consideration'.

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[a] Printed as Appendix VI on page 142

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Sir, under section 8 (1) of the Madras Land Reforms (Fixation of Ceiling on Land) Act, 1961 (Madras Act 58 of 1961), every person who held or is deemed to have held land in excess of 30 standard acres on the 6th April 1960, should furnish to the authorized officer within ninety days from the notified date, that is, the 2nd October 1962, a return containing certain particulars about the lands so held by him. It is, however, possible that such returns are not furnished by all persons liable to furnish the returns and even when returns are so furnished they may not be complete in all cases. In such cases, under section 9 of the Act, the authorised officer has to issue notice to the defaulters to furnish the return or the additional particulars, as the case may be. In order to enable the authorized officer to take prompt action under section 9 of the Act, it is necessary to collect information regarding persons who held lands in excess of 30 standard acres on the 6th April 1960 with the particulars of lands held by them. Such information can be collected from the agricultural income-tax assessment records. But section 52 of the Madras Agricultural Income-tax Act, 1955 (Madras Act V of 1955) prohibits disclosure of any information by the Agricultural Income-tax Officers for the above purpose. It is, therefore, proposed to amend that Act in order to facilitate the disclosure of the information available in the Agricultural Income-tax Department to any authority or officer exercising powers under the Madras Land Reforms (Fixation of Ceiling on Land) Act, 1961, for the purpose of implementing the said Act.

I request the House to accept the motion.

DEPUTY CHAIRMAN : Motion moved—

'That the Madras Agricultural Income-tax (Second Amendment) Bill, 1962 (L.A. Bill No. 24 of 1962), as passed by the Assembly, be taken into consideration'.

SRI K. BALASUBRAMANYA AYYAR : Mr. Deputy Chairman, Sir, the Agricultural Income-tax Act under section 52 has stated that the information given by the assessee to the Income-tax officer is confidential and that if there is any disclosure by the officer, he will be punished. But there are other sections in the Act under which exemption has been given to certain officers to disclose the information in certain particular matters. But so far as the Agricultural Income-tax Officer is concerned, he has not been exempted. Therefore, if any information is given by him, he will be punished and therefore it is that this provision is sought to be made in the Act.

But I will have to state in this connection that the Agricultural Income-tax Act was originally called the Plantation Agricultural Income-tax Act of 1955. Afterwards only, in 1958 the word 'Plantation' was omitted and it has now become the Agricultural Income-tax Act of 1958. Until that time the records only showed that it was Plantation Agricultural Income-tax Act and this was extended in 1959, 1960 and so on.

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Sir, I am also paying agricultural income-tax. What they have done is to rely upon the revenue records. That is all. Nothing else. Therefore, what is the information that the Agricultural Income-tax Officer can give in respect of section 8 of the Act? I cannot see. Because these officers were asked to levy the assessment immediately, they asked the 'Karnams' and others of the Revenue Department to give the information from the revenue records, and they gave the information. The Agricultural Income-tax Officers checked that with the returns filed by the assessees. They can furnish no further information which will throw light in respect of section 8 of the Act. Suppose the assessee says for the purpose of compensation, that the income is large; then the officer can say 'No, no, here you have given a lesser figure for purposes of income-tax.' But so far as this is concerned, I practically feel that it would be merely a kind of some portion of the survey given instead of some other portion, and there might have been some mistake. Instead of saying '*Thoppu*', they would have said 'wet land'. There might be such small mistakes in the returns and the amendment will result in carrying on endless correspondence. The officer will say, 'You said like that here and you have stated something there' and so on. He might say that the survey number was not included. This will result in endless correspondence. The answer of the Government to the objection might be, if it is harmless, why not have it? But I ask, why should we adopt this unnecessary step? The officer is not going to confine to this only. He will have to take information about many others matters which the Agricultural Income-tax Officer may not be able to give. These are also important matters. So far as income is concerned, the information has to be given on various other matters. Agricultural Income-tax records will not show anything. As a matter of fact, the Agricultural Income-tax Officer has taken all the information from the revenue records. More than that, he cannot give. But everybody knows who has wet lands or other lands in the village. The information is entirely in the hands of the 'Karnams' unless they suppress it. I, therefore, feel, it is not neccessary. But if the Government still want to have this amendment, all right, let them please themselves.

* THE HON. SRI R. VENKATARAMAN : Mr. Deputy Chairman, Sir, the advantage of having information from the Agricultural Income-tax Officer lies in this. In respect of every person who is assessed, they have a list of all the lands he holds. If the Land Ceiling Officer is again to go and collect it from the Revenue Officers, it will take time. On the other hand, it is already collected as explained by the hon. the Deputy Leader of the Opposition himself by the Agricultural Income-tax Officer. He has all the information about the extent of land held by each individual member who has been assessed. Therefore, it facilitates getting the information. This is only for the purpose of finding out whether a person who should have furnished the

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information has furnished it or not. Therefore, there will be no harassment done to anybody, nor will it lead to any harassment. This will facilitate the securing of information from one officer, who has already done the compilation of the various holdings of agricultural income-tax assessees and therefore is readily available. We are asking the person who has information readily available to furnish it to the officer concerned. Therefore, I do not think that there is any serious objection to the amendment proposed.

DEPUTY CHAIRMAN : The question is—

'That the Madras Agricultural Income-tax (Second Amendment) Bill, 1962 (L.A. Bill No. 24 of 1962), as passed by the Assembly, be taken into consideration'.

The motion was put and carried and the Bill was taken into consideration.

Clause 2 was put and carried.

Clause 1 and the Preamble were put and carried.

THE HON. SRI R. VENKATARAMAN : Mr. Deputy Chairman, Sir, I move—

'That the Madras Agricultural Income-tax (Second Amendment) Bill, 1962 (L.A. Bill No. 24 of 1962), as passed by the Assembly, be passed'.

DEPUTY CHAIRMAN : The question is—

'That the Madras Agricultural Income-tax (Second Amendment) Bill, 1962 (L.A. Bill No. 24 of 1962) as passed by the Assembly, be passed'.

The motion was put and carried and the Bill was passed.

DEPUTY CHAIRMAN : The House will now adjourn *sine die*.

The House then adjourned *sine die*.

VII.—PAPERS LAID ON THE TABLE OF THE HOUSE.

* 307. *Notification issued with G.O. Ms. No. 2487, Home, dated 21st July 1962 regarding exemption of the Willys Station Wagon bearing registration No. MDS 5289 belonging to the United Nations International Children's Emergency Fund and assigned to the District Medical Officer, Salem, from the payment of tax leviable under the Madras Motor Vehicles Taxation Act,* 1931 (*Madras Act III of* 1931).

* 308. *Notification issued with G.O. No. 3479, Revenue, dated 13th September 1962 regarding amendment to the Madras Irrigation Works (Construction of Field Bothies) Rules*, 1961.

309. *Notification issued with G.O. Ms. No. 2886, Home, dated 21st August 1962, regarding exemption from payment of tax*